

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 14.10.2015

CORAM ::

THE HON'BLE MR. JUSTICE R. MAHADEVAN

WRIT PETITION NO: 32929 OF 2015

M/s. Madras Hotel Ashoka (P) Ltd.,
rep. by K. Jayavarmaraj Ballal,
No: 47 Pantheon Road
Egmore
Chennai - 600 008.

... Petitioner

-vs-

1. The Appellate Deputy Commissioner (CT)
Central, PAPJM Building
New Building Annexe
Chennai - 600 006.

2. The Assistant Commissioner (CT)
Egmore II Assessment Circle
Chennai - 600 031.

... Respondents

Writ petition under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records on the file of the 1st respondent in S.P. No: 399 / 2015 in APV No. 122/2014 dated 15.9.15, relating to the year 2008-09 and quash the same as being invalid and illegal in so far as the order directs the petitioner to file bank guarantee as security.

For petitioner :: M/s. C. Venkatraman

For respondents :: Mr. S. Manoharan Sundaram
Additional Government Pleader

O R D E R

This writ petition has been filed by the petitioner seeking the relief of issuance of a writ of certiorari calling for the records on the file of the 1st respondent in S.P. No: 399 / 2015 in APV No. 122/2014 dated 15.9.15, relating to the year 2008-09 and quash the same as being invalid and illegal in so far as the order directs the petitioner to file bank guarantee as security.

2. Mr. S. Manoharan Sundaram, learned Additional Government Pleader takes notice for the respondents.

3. The petitioner filed an appeal before the 1st respondent challenging the Assessment orders passed by the 2nd respondent. The appeal was taken on file by the 1st respondent along with stay petition filed by the petitioner. The appellate authority was pleased to grant an order of stay in the said petition, directing the petitioner to pay Rs.83,483/- being 25% of the disputed tax on or before 14.10.2015 and to furnish bank guarantee for the balance of tax of Rs. 1,66,949/- on or before 14.10.2015.

4. The petitioner has paid Rs.83,483/- on 30.09.2015 but are unable to furnish bank guarantee for the balance amounts. Petitioner pray that they be permitted to file a personal bond instead of furnishing a bank guarantee.

5. This Court, in catena of decisions, directed the assesseees to execute a personal bond in lieu of furnishing bank guarantee.

6. Therefore, the writ petition is disposed of with a direction to the petitioner to execute personal bond for the balance tax amount for the assessment year, in lieu of furnishing bank guarantee, within a period of two weeks from the date of receipt of a copy of this order. On such executing the personal bond, the order of stay granted by the 1st respondent shall be in force till the disposal of the appeal. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

gp
To

1. The Appellate Deputy Commissioner (CT)
Central, PAPJM Building
New Building Annexe
Chennai - 600 006.
 2. The Assistant Commissioner (CT)
Egmore II Assessment Circle
Chennai - 600 031.
- 1 cc to the Special Government Pleader Sr.56690

+ 1 cc to M/s.C.Venkatraman, Advocate Sr 56304 (17/3/16)

W.P. No: 32929 of 2015

MP(CO)
Eu 30.10.15